

Class

City of Chattanooga, Tennessee

Business Tax Act License and Tax Report
As Required by Section 67-4-715 Tennessee Code Annotated
Gayle P. Keown, City Treasurer 423-757-5195

This application along with proper remittance must be received by this office on or before the dates applicable to the classification in which the business is classified or within 20 days after commencement of business, for a new business, or a final return must be made within 15 days after closing of the business, or penalty and interest provided by Section 87-4-720 Tennessee Code Annotated will apply.

Period _____ thru _____

BUSINESS INFORMATION (Please make sure information is correct.)

Download the Excel Tax Wizard at Taxwizard.Chattanooga.gov

State Sales Tax

Local Address

City License #

Phone #

Delinquent if not
received by

Type of Business—Primary product, vocation or occupation: «PRIMARY BUSINESS ACTIVITY»

TAX RATE TABLE

Retail/Service	Service Station	Rate	Wholesale	Food, Gas, Oil	Rate
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Penalty Rate	5% for each 30-day period or portion thereof—maximum 25%
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1. Total Gross for Tax Period (Less Sales Tax) 1 _____

2. Less Deductions—Part C totals from Schedule A on reverse side 2 _____

3. (a) Taxable Gross for Tax Period—Line 1 less Line 2 3(a) _____

(b) If Gross is 100% Retail or 100% Wholesale, enter 3(a) times tax rate (from table above) and SKIP to Line 6. 3(b) _____

-- If you completed 3(b), SKIP to Line 6 now. If not, continue.

Retail amount of 3(a) was: 3(c) _____ Retail %--Divide 3(c) by 3(a) 3(e) _____

Wholesale amount of 3(a) was: 3(d) _____ Wholesale %--Divide 3(d) by 3(a) 3(f) _____

-- If both 3(e) and 3(f) are greater than 20% complete Line 4 below. If not SKIP to Line 5.

4. (a) Multiply 3(c) by your Retail Tax Rate (see table) 4(a) _____

(b) Multiply 3(d) by your Wholesale Tax Rate (see table) 4(b) _____

(c) Add Lines 4(a) and 4(b) 4(c) _____

5. If you completed either 3(b) or Line 4, SKIP to Line 6.



If 3(e) is a larger percentage than 3(f) use the Retail Rate. If 3(f) is a larger percentage than 3(e) use the Wholesale Rate.

Multiply 3(a) by Retail or Wholesale tax rate as instructed above (Tax Table above) 5 _____

6. (a) Preliminary Gross Tax Due—Enter amount from EITHER Line 3(b), 4(c) OR 5 6(a) _____

(b) LESS: Minimum License Fee Previously Paid (\$15 per location) 6(b) _____

(c) Tax base prior to local/state calculations—6(a) less 6(b) (May not be less than zero.) 6(c) _____

7. (a) Local: Multiply 6(c) by .6667 (b) State: 6(c) less 7(a) 7(a)  7(b) 

8. Personal Property Tax: Bill # _____ Date Paid _____ 8 _____

9. (a) Tax Local—7(a) less Line 8 (May not enter less than zero.) 9(a) _____

(b) State Share of Local Tax—9(a) times .15 9(b) _____

(c) Local tax liability 9(a) less 9(b) (d) State tax liability 7(b) plus 9(b) 9(c) _____

If not delinquent SKIP to Line 12 (e) State and Local Total—9(c) plus 9(d) 9(e) _____

immediately following Line 9(d) (f) Local—9(c) divided by 9(e) 9(f) _____

If delinquent continue with 9(e) thru Line 11.

10. Penalty—9(e) x penalty rate (Rate Table above) Minimum is \$15 even if no tax owed 10 _____

(a) Local—

- If 6(c) equals zero, enter \$12.75
- If 9(c) equals zero and 9(d) is greater than zero, enter zero;
- For all other situations multiply 10 x 9(f)

10(a) _____

(b) State—10 less 10(a) 10(b) _____

11. Interest—Effective daily rate 0.000219 (a) Rate x # of days delinquent x 9(c) 11(a) _____

(b) Rate x # of days delinquent x 9(d) 11(b) _____

12. TOTAL (a) Local—Add 9(c), 10(a), 11(a) (b) State—Add 9(d), 10(b), 11(b) 12(a) _____

13. Collecting and Recording Fees (\$5 per location if consolidated return) 13 _____

14. Minimum Tax due (regardless of any credits above)--\$15 per location. 14 _____

If Final Report (closing/out of business), mark through and ignore amount in Line 14 14 _____

15. Penalty—Line 14 times penalty rate (see Tax Rate Table above) 15 _____

16. Interest—Effective daily rate 0.000219 Rate x # of days delinquent x Line 14 16 _____

17. TOTAL—Add 12(a), 12(b), 13, 14, 15 and 16 17 _____

☐ Check if FINAL REPORT

Date Closed: _____

MAKE CHECK in AMOUNT of
LINE 17 to:
Chattanooga City Treasurer

STOP—Please sign your return before mailing

Mail to: Chattanooga City Treasurer, 101 E 11th St, Room 102, Chattanooga, TN 37402

I certify that this return, including any accompanying schedule or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return, made in good faith, for the tax period stated pursuant to the provisions of Chapter 4 of Title 67, Tennessee Code Annotated, known as the "Business Tax Act." If prepared by anyone other than the taxpayer, this return is based upon all information of which I have any knowledge, under the penalties provided by the "Return Preparer Act of 1969." State period if FINAL: _____ to _____.

Signature of Individual, member of firm, or officer of corporation

Date

Signature of preparer, including title if employee of the taxpayer

Date

If person preparing return is not an employee of the taxpayer, state name of Attorney, CPA or PA and signature of employee preparing return

TAXPAYER MUST FILE EVEN
THOUGH NO TAX IS DUE

Schedule ADeductions for Business Tax Purposes (used on Line 2—front side of report) Deductions must have adequate records of support to qualify.**Part A**

1. Sales of services substantially performed in other States 1 _____
2. The proceeds of the sale of goods, wares, or merchandise returned by the customer when the sales price is refunded either in cash or in credit. Line E, Schedule A, State Sales Tax Return 2 _____
3. Bona Fide Sales in Interstate Commerce where the purchaser takes possession outside of Tennessee for use or consumption outside of Tennessee and item is actually delivered by the seller of common carrier. 3 _____
4. Cash discounts allowed and taken on sales. Line I, Schedule A, State Sales Tax Return 4 _____
5. Repossessions--Enter that portion of the unpaid principal balances in excess of \$500.00 due on tangible personal properties repossessed from customers. (Line H, Schedule A, State Sales Tax Return.) 5 _____
6. The amounts allowed at trade-in value for any article sold 6 _____
7. Amounts subcontracted to other persons for additions or improvements to real property. Attach list of subcontractors and addresses, items subcontracted and amounts. 7 _____
8. **TOTAL – Part A – add lines 1-7** 8 _____

Part B**1. FUEL TAX**

- a. Gasoline Tax Paid: # of Gallons _____ Federal _____
of Gallons _____ State _____
- b. Diesel Fuel: # of Gallons _____ Federal _____
of Gallons _____ State _____
- c. State Special Tax: # of Gallons _____
- d. Liquefied Gas: # of Gallons _____ Federal _____
of Gallons _____ State _____

2. TOBACCO TAX

- a. Cigarettes: # of Packs _____ Federal _____
of Packs _____ State _____
- b. Other Tobacco Products: Federal _____
State _____

3. BEER

- a. Beer: Gallons _____ Barrels _____ Federal _____
Gallons _____ Barrels _____ State _____
- b. 17% of Wholesaler's Cost per beer sold:

4. OTHER DEDUCTIONSOther: **TOTAL B(1)** _____**TOTAL B(2)** _____**TOTAL B(3)** _____**TOTAL B(4)** _____**TOTAL PART B** _____**TOTAL—Part B—add Totals for B(1)-B(4)****Part C—Total Deductions**Place Part C Total on Line 2 on front side of report **TOTALS Parts A and B** _____

In case of fraudulent return, or where no return has been filed, where willful intent exists to defraud, a specific penalty of the tax shall be assessed.

MULTIPLE LOCATIONS If return is filed for more than one location, list locations separately below along with requested information.

Street, Address, City, State, Zip	Gross Sales	Deductions

Sales Tax Reports

1. Gross Taxable Sales for Tax Purposes to the State of Tennessee \$ _____
2. Total Amount of Deductions for State Sales Tax Purposes for Tax Period (from Schedule A on the State Tax Return) \$ _____
3. Total Amount of Sales Tax Due State for Tax period. (Line 14 State Tax Return) \$ _____

The amounts reflected above should equal the total of these items on all State Sales and Use Tax Returns for tax period, including any monthly returns which may be delinquent.

Credit Card InformationAs a convenience, the City of Chattanooga now accepts Business Tax payments by VISA, MasterCard, Discover or American Express. There is a non-refundable processing fee for paying by credit card. The fee is variable based on the total payment amount. See the chart at the right for details.

For credit card payments, fill in all the information below and phone the Treasurer's Office at 423-757-5195 for the correct amount.

☐ Visa☐ MasterCard☐ Discover☐ American Express**Credit Card Processing Fee**

Payment Amount	Fee
Less than \$150*	2.95%
Greater than \$150	2.65%
*There is a minimum fee of \$1.49	

Cardholder Name (Please Print) _____

Card Statement Zip Code _____

Card Account Number _____

Expiration Date _____

Total Amount Due (Page 1, Line 17) _____

Processing Fee _____

Cardholder Signature (Required for credit card payment) _____

Date _____

() _____
Daytime Phone _____

Total Amount Paid _____